

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Peru Community Schools (5635)

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Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$12,406,618	60.1%	\$12,262,770	44.4%	\$12,908,633	57.6%	\$10,955,163	52.6%
Student Instructional Support	\$1,478,708	7.2%	\$1,427,900	5.2%	\$1,840,474	8.2%	\$1,660,278	8.0%
Overhead and Operational	\$3,678,458	17.8%	\$4,099,362	14.9%	\$5,206,063	23.2%	\$4,798,550	23.0%
Nonoperational	\$3,081,052	14.9%	\$9,808,983	35.5%	\$2,469,221	11.0%	\$3,423,271	16.4%
Not Categorized					\$82,728			
Grand Total	\$20,644,837		\$27,599,014		\$22,507,118		\$20,837,261	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	67.3%	49.6%	65.8%	60.5%



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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$4,569	\$135,018	\$80,016		> 500%	-41%
	11100 Regular Programs; Elementary	\$3,351,148	\$3,320,903	\$4,712,512	\$4,193,349	25%	26%	-11%
	11200 Regular Programs; Middle/Junior High	\$1,054,824	\$1,172,779	\$1,453,115	\$1,305,198	24%	11%	-10%
	11300 Regular Programs; High School	\$2,064,409	\$1,932,654	\$2,504,724	\$2,176,132	5%	13%	-13%
	11350 Regular Programs; High School; Academic Honors Diploma			\$64,624	\$67,478			4%
	11450 Vocational Education; Consumer and Homemaking	\$181,355	\$208,504	\$142,871	\$142,588	-21%	-32%	0%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School			\$265,779	\$13,094			-95%
	11630 Regular Programs; Alternative Education Programs; High School		\$87,550	\$177,520	\$350,763		301%	98%
	12110 Gifted And Talented; Gifted and Talented	\$176,881	\$169,080	\$193,331	\$201,062	14%	19%	4%
	12210 Mental Disabilities; Mild Mental Disabilities	\$343,188	\$258,132	\$404,884	\$291,825	-15%	13%	-28%
	12520 Culturally Different; Compensatory	\$11,106	\$5,012	\$1,549	-\$465	-104%	-109%	-130%
	12610 Learning Disability	\$312,447	\$362,895	\$562,951	\$393,303	26%	8%	-30%
	12710 Equal Opportunity At Risk	\$132,863	\$155,980	\$203,965	\$194,671	47%	25%	-5%
	12900 Other Special Programs	\$105	\$1,853	\$6,826	\$2,758	> 500%	49%	-60%
	13100 Adult/Continuing Education Programs; Adult Basic Education				\$50,318			
	13600 Adult/Continuing Education Programs; Special Interest Programs			\$816				-100%
	14100 Summer School Programs; Elementary			\$34,228	\$40,080			17%
	14200 Summer School Programs; Middle/Junior High School	\$14,657	\$15,089			-100%	-100%	
	14300 Summer School Programs; High School	\$56,104	\$67,538	\$17,216		-100%	-100%	-100%
	16100 Remediation Testing	\$84,846	\$42,287			-100%	-100%	
	16200 Preventive Remediation	\$83,419	\$58,041	\$47,313	\$10,421	-88%	-82%	-78%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$336,543	\$373,383	\$304,228	\$290,283	-14%	-22%	-5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$695,564	\$481,797	\$549,949	\$420,484	-40%	-13%	-24%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$106,533	\$101,615	\$179,410	\$153,980	45%	52%	-14%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools		\$4,295				-100%	
	17900 Payments to Other Governmental Units Within State; Other	\$1,212	\$1,233	\$28,361	\$136	-89%	-89%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$36,973	\$5,789	\$51,872	\$73,638	99%	> 500%	42%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,241				-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$56,998	\$193,953	\$118,149	\$35,058	-38%	-82%	-70%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$12,643	\$4,592	\$139	\$1,143	-91%	-75%	> 500%
	22210 Library/Media Services; Service Area Direction	\$218,487	\$268,433	\$224,001	\$235,759	8%	-12%	5%
	22220 Library/Media Services; School Library	\$28,079	\$20,168	\$28,474	\$3,086	-89%	-85%	-89%
	22230 Library/Media Services; Audiovisual	\$1,666	\$2,014	\$19,531	\$17,678	> 500%	> 500%	-9%
	22240 Library/Media Services; Educational Television	\$2,049				-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services		\$222,310				-100%	
	22290 Library/Media Services; Other Educational Media Services	\$9,411		\$24,856	\$8,173	-13%		-67%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$16,223	\$97,904			> 500%
	22320 Instruction, Related Technology; Student Learning Centers			\$119,241	\$56			-100%
	22360 Instruction, Related Technology; Network Support	\$138,060	\$46,092	\$83,611	\$34,793	-75%	-25%	-58%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel				\$5,450			
	22400 Academic Student Assessment				\$3,517			
	22900 Other Support Service, Instructional Staff				\$31			
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service			\$45,147	\$30,492			-32%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$200,102	\$232,424	\$185,276	\$29,790	-85%	-87%	-84%
	25570 Textbooks for Rent or Resale; Materials and Supplies			\$927	\$1,122			21%
	26497 2007 Account Code - Teachers Retirement Fund	\$450,888	\$491,477					
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only		\$21,687				-100%	
Student Academic Achievement Total		\$10,169,800	\$10,334,127	\$12,908,633	\$10,955,163	8%	6%	-15%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$13,542		\$5,000		-100%		-100%
	21120 Attendance and Social Work Services; Attendance Services	\$36,966	\$40,229	\$62,269	\$3,130	-92%	-92%	-95%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$14,380	\$18,584	\$19,259	\$21,056	46%	13%	9%
	21220 Guidance Services; Counseling Services	\$222,366	\$199,541	\$266,589	\$265,978	20%	33%	0%
	21240 Guidance Services; Information Services		\$13,654	\$4,138	\$1,133		-92%	-73%
	21340 Health Services; Nurse Services	\$53,057	\$57,070	\$173,771	\$160,902	203%	182%	-7%

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	21410 Psychological Services; Service Area Direction		\$4,515	\$6,535	\$3,510		-22%	-46%
	24100 Office of The Principal	\$769,266	\$778,514	\$1,182,086	\$1,077,434	40%	38%	-9%
	24900 Other Support Services, School Administration	\$63,503	\$83,921	\$120,827	\$127,134	100%	51%	5%
Student Instructional Support Total		\$1,173,079	\$1,196,028	\$1,840,474	\$1,660,278	42%	39%	-10%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,444	\$23,882	\$31,756	\$36,317	69%	52%	14%
	23150 Board of Education; Legal Services	\$6,471	\$6,156	\$15,004	\$9,742	51%	58%	-35%
	23190 Board of Education; Other Governing Body Services		\$25,579	\$5,256			-100%	-100%
	23210 Executive Administration; Office of The Superintendent	\$151,073	\$260,856	\$594,073	\$487,966	223%	87%	-18%
	23220 Executive Administration; Community Relations	\$832	\$898	\$7,251	\$4,656	460%	418%	-36%
	25110 Fiscal Services; Office of The Business Manager	\$83,600	\$95,459	\$208,224	\$193,100	131%	102%	-7%
	25191 Other Fiscal Services; Refund of Revenue	\$1,483	\$729	\$1,670	\$4,220	185%	479%	153%
	25195 Other Fiscal Services; Bank Account Service Charge		\$1,446	\$10,601	\$8,968		> 500%	-15%
	25196 Other Fiscal Services; Cash Change		\$300	\$245	\$195		-35%	-20%
	25199 Other Fiscal Services; Other		\$114	\$1,342	\$1,312		> 500%	-2%
	25730 Personnel Services; Personnel Services			\$165,854	\$236,002			42%
	25840 Administrative Technology Services; Systems Operations			\$67,565	\$31,946			-53%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$54,934	\$60,757			11%
	25890 Other Technology Services		\$15,917	\$15,348	\$16,839		6%	10%
	25990 Other Support Services, Central	\$9,365	\$32,980	\$18,066	\$1,872	-80%	-94%	-90%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$658,015	\$697,881			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$773,143	\$782,050	\$1,564,459	\$1,331,350	72%	70%	-15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds			\$90,942	\$58,242			-36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$215,668	\$242,970	\$406,867	\$344,943	60%	42%	-15%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,040	\$626					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)				\$1,040			
	26600 Operation and Maintenance of Plant Services; Security Services		\$8,943				-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$32,354	\$97,205	\$140,783	\$147,947	357%	52%	5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant			\$131	\$44,524			> 500%
	27010 Student Transportation; Service Area Direction	\$42,214	\$30,367	\$34,165	\$14,173	-66%	-53%	-59%
	27100 Student Transportation; Vehicle Operation	\$260,687	\$318,586	\$446,364	\$426,673	64%	34%	-4%
	27200 Student Transportation; Monitoring Services	\$654	\$884	\$964	\$915	40%	4%	-5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$91,375	\$117,935	\$151,732	\$175,375	92%	49%	16%
	27400 Student Transportation; Purchase of School Buses	\$92,610	\$204,161	\$98,605	\$94,563	2%	-54%	-4%
	27500 Student Transportation; Insurance on Buses	\$6,468	\$39			-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$71,806	\$32,442	\$13,731	\$14,558	-80%	-55%	6%
	27910 Student Transportation; Bus Driver Training		\$24	\$436	\$815		> 500%	87%
	31100 Food Services Operations; Service Area Direction	\$23,924	\$25,412	\$49,171	\$46,698	95%	84%	-5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$300,830	\$314,248	\$440,226	\$438,426	46%	40%	0%
	31300 Food Services Operations; Food Delivery	\$14,575	\$16,665	\$11,880	\$10,612	-27%	-36%	-11%
	31400 Food Services Operations; Food Purchases	\$388,929	\$367,125	\$510,866	\$505,410	30%	38%	-1%
	31900 Other Food Services	\$29,983	\$27,768	\$47,553	\$48,398	61%	74%	2%
Overhead and Operational Total		\$3,278,543	\$3,749,646	\$5,206,063	\$4,798,550	46%	28%	-8%
Nonoperational								
	33400 Athletic Coaches	\$94,290	\$78,033	\$92,760	\$112,105	19%	44%	21%
	33990 Other Community Services; Other	\$4,337	\$7,614	\$15,491	\$25,609	490%	236%	65%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development			\$4,000	\$1,065			-73%
	43000 Facilities Acquisition and Construction; Professional Services	\$18,823	\$6,240,260	\$15,661	\$17,089	-9%	-100%	9%
	45100 Building Acquisition, Construction and Improvements	\$426,187	\$860,177	\$240,363	\$332,742	-22%	-61%	38%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities				\$2,696			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$12,570	\$2,062			-100%	-100%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$21,861	\$4,297	\$500		-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$260,656	\$264,172	\$128,864	\$142,855	-45%	-46%	11%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$147,121	\$19,406	\$5,967	\$22,479	-85%	16%	277%
	51100 Debt Services; Principal on Debt; Bonds	\$178,587	\$386,854	\$320,950	\$335,675	88%	-13%	5%
	52100 Debt Services; Interest on Debt; Bonds			\$75,699	\$61,178			-19%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$40,487	\$38,120	\$20,854	\$7,841	-81%	-79%	-62%

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	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,681,009	\$1,768,484	\$842,500	\$1,683,500	0%	-5%	100%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$255,000	\$255,000			0%
	54200 Common School Fund; Principal	\$168,365	\$121,493	\$119,462	\$60,856	-64%	-50%	-49%
	54250 Common School Fund; Interest			\$331,151	\$362,581			9%
Nonoperational Total		\$3,054,292	\$9,790,971	\$2,469,221	\$3,423,271	12%	-65%	39%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$129,661	\$100,238					
	26492 2007 Account Code - Social Security	\$801,974	\$806,602					
	26493 2007 Account Code - Workmen's Compensation	\$26,246	\$42,821					
	26494 2007 Account Code - Group Insurance	\$1,652,251	\$1,117,257					
	26496 2007 Account Code - Unemployment Compensation	\$3,113	\$7,287					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$355,877	\$454,037					
Prorated By Fund Total		\$2,969,122	\$2,528,242					
Not Categorized								
	60120 2007 Account Code - Transfer to Self Insurance			\$82,728				
Not Categorized Total				\$82,728				